

## ABSTRACT OF THE DISCLOSURE

A heating element used for a heated seat assembly of the present invention comprises a base material made of hotmelt material, and a linear heater disposed at  
5 a predetermined pattern on the base material. The linear heater is fixed by  
adhesion or sewing onto the base material. In one example of the present  
invention, the linear heater is characterized in that a plurality of conductors and  
threads are braided into the linear heater. In another example, a number of  
threads comprising the linear heater is at least the same with a number of  
10 conductors. According to the heating element of the present invention and the  
method of manufacturing the heated seat assembly according to the present  
invention, a heated seat assembly with excellent seating comfort and even seat  
temperature can be obtained, and a durability of the heating element improves.